

Appl. No. 09/876,019  
Reply to Office Action Dated: September 2, 2003

IN THE SPECIFICATION

Please replace the paragraph beginning at page 17, line 8, with the following rewritten paragraph:

After that, as shown in Fig. 12, a third-layer polycrystalline silicon film 28 is stacked on the entire surface. This third-layer polycrystalline silicon film 28 is also a non-doped film, which will form the control gates in the cell array region and the top layers of the gate electrodes in the peripheral region. In the peripheral circuit region, three layers of the non-doped polycrystalline silicon film 22, 24, 28 result in having been stacked in contact with each other.